

Office of the Secretary of the Treasury

§ 8.41

Bureau in which the Government employee participates or has participated personally and substantially as a Government employee, or which is the subject of that employee's official responsibility.

§ 8.37 Practice by former Government employees.

(a) *Violation of law.* No former officer or employee of the U.S. Government, of any independent agency of the United States, or of the District of Columbia, may represent anyone in any matter administered by the Bureau if the representation would violate any of the laws of the United States.

(b) *Personal and substantial participation.* No former officer or employee of the executive branch of the U.S. Government, of any independent agency of the United States, or of the District of Columbia, may represent anyone with respect to any matter under the administration of the Bureau, if he or she participated personally and substantially in that matter as a Government employee.

(c) *Official responsibility.* No former officer or employee of the executive branch of the U.S. Government, of any independent agency of the United States, or of the District of Columbia, may within one year after his or her employment has ceased, appear personally as a practitioner before the Bureau with respect to any matter administered by the Bureau if that representation involves a specific matter under the former employee's official responsibility as a Government employee, within a one-year period prior to the termination of that responsibility.

(d) *Aid or assistance.* No former officer or employee of the Bureau, who is eligible to practice before the Bureau, may aid or assist any person in the representation of a specific matter in which the former officer or employee participated personally and substantially as an officer or employee of the Bureau.

(18 U.S.C. 207)

§ 8.38 Notaries.

No attorney, certified public accountant, or enrolled practitioner may, with respect to any matter adminis-

tered by the Bureau, take acknowledgements, administer oaths, certify papers, or perform any official act in connection with matters in which he or she is employed as counsel, attorney, or practitioner, or in which he or she may be in any way interested before the Bureau.

(26 Op. Atty. Gen. 236)

§ 8.39 Fees.

No attorney, certified public accountant, or enrolled practitioner may charge an unconscionable fee for representing a client in any matter before the Bureau.

§ 8.40 Conflicting interests.

No attorney, certified public accountant, or enrolled practitioner may represent conflicting interests in practice before the Bureau, except by express consent of all directly interested parties after full disclosure has been made.

§ 8.41 Solicitation.

(a) *Advertising and solicitation restrictions.* (1) No attorney, certified public accountant or enrolled practitioner shall, with respect to any Bureau matter, in any way use or participate in the use of any form of public communication containing a false, fraudulent, misleading, deceptive, unduly influencing, coercive or unfair statement or claim. For the purposes of this subsection, the prohibition includes, but is not limited to, statements pertaining to the quality of services rendered unless subject to factual verification, claims of specialized expertise not authorized by State or Federal agencies having jurisdiction over the practitioner, and statements or suggestions that the ingenuity and/or prior record of a representative rather than the merit of the matter are principal factors likely to determine the result of the matter.

(2) No attorney, certified public accountant or enrolled practitioner shall make, directly or indirectly, an uninvited solicitation of employment, in matters related to the Bureau. Solicitation includes, but is not limited